JAMES H. TULLY JR., PRESIDENT MILTON KOERNÉR THOMAS H. LYNCH

JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

January 4, 1980

Blue Bird Harvestor Corp. Buffalo Rd. Irving, NY 14081

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the Deputy Commissioner and Counsel to the New York State Department of Taxation and Finance, Albany, New York 12227. Said inquiries will be referred to the proper authority for reply.

Very truly yours,

John Followyel

cc: Petitioner's Representative Salvatore T. Crino Schrantz & Crino 418 Central Ave. Dunkirk, NY 14048

Taxing Bureau's Representative

In the Matter of the Petition

of

Blue Bird Harvestor Corp.

DEFAULT ORDER

79-C-4

for Redetermination of Deficiency or for Refund of :

Corporation Franchise under Article 9A of the

Tax Law for the Years 1972-1974.

Petitioner(s) Blue Bird Harvestor Corp. filed a petition for redetermination of deficiency or for refund of Corporation Franchise under Article 9A of the Tax Law for the Years 1972-1974. File No. 25793.

A Pre-hearing conference on the petition was scheduled before James A. Fortune, at the offices of the State Tax Commission, 65 Court St., Part VI, Buffalo, New York 14202 on Tuesday, November 13, 1979 at 2:30 p.m. Notice of said Pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the Pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of Blue Bird Harvestor Corp. be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
JANUARY 4, 1980